

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.ustreas.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Low-Income Housing Credit**2000**Attachment
Sequence No. **36b**▶ **Attach to your return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit (See instructions.)

1	Number of Forms 8609 attached ▶		
2	Eligible basis of building(s) (total from attached Schedule(s) A (Form 8609), line 1)	2	
3a	Qualified basis of low-income building(s) (total from attached Schedule(s) A (Form 8609), line 3)	3a	
b	Has there been a decrease in the qualified basis of any building(s) since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification number (BIN) of the building(s) that had a decreased basis. If more space is needed, attach a schedule to list the BINs. (i) (ii) (iii) (iv)		
4	Current year credit (total from attached Schedule(s) A (Form 8609), see instructions)	4	
5	Credits from flow-through entities (if from more than one entity, see instructions): If you are a— Then enter total of current year housing credit(s) from— a Shareholder Schedule K-1 (Form 1120S), lines 12b(1) through (4) b Partner Schedule K-1 (Form 1065), lines 12a(1) through (4), or Schedule K-1 (Form 1065-B), box 8 c Beneficiary Schedule K-1 (Form 1041), line 14 EIN of flow-through entity	5	
6	Add lines 4 and 5. (See instructions to find out if you complete lines 7 through 17 or file Form 3800.)	6	
7	Passive activity credit or total current year credit for 2000 (see instructions)	7	

Part II Tax Liability Limit

8	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 40 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable line of your return	8	
9	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 28 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39	9	
10	Add lines 8 and 9	10	
11a	Foreign tax credit	11a	
b	Credit for child and dependent care expenses (Form 2441, line 9)	11b	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	11c	
d	Education credits (Form 8863, line 18)	11d	
e	Child tax credit (Form 1040, line 47)	11e	
f	Mortgage interest credit (Form 8396, line 11)	11f	
g	Adoption credit (Form 8839, line 14)	11g	
h	District of Columbia first-time homebuyer credit (Form 8859, line 11)	11h	
i	Possessions tax credit (Form 5735, line 17 or 27)	11i	
j	Credit for fuel from a nonconventional source	11j	
k	Qualified electric vehicle credit (Form 8834, line 19)	11k	
l	Add lines 11a through 11k	11l	
12	Net income tax. Subtract line 11l from line 10.	12	
13	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 26 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37	13	
14	Net regular tax. Subtract line 11l from line 8. If zero or less, enter -0-	14	
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	
16	Enter the greater of line 13 or line 15.	16	
17	Subtract line 16 from line 12. If zero or less, enter -0-	17	
18	Low-income housing credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return.	18	